

State IT Chart of Accounts (COFRS expenditure "object" codes)

I. Overview

	CAPITALIZED (\$5000 and over)				NON-CAPITALIZED (under \$5000)			
	A. Purchase		B. Lease		C. Purchase		D. Lease	
	Code	Title	Code	Title	Code	Title	Code	Title
I. Hardware (HW)								
1		n/a		n/a	3115	Data Processing Supplies		n/a
2		n/a		n/a	2231	IT Hardware Maint/Repair Svcs		n/a
3	6210	IT Capital Asset Direct Purchase	6410	IT Capital Asset Lease Purchase		n/a		n/a
4	6211	IT PCs – Direct Purchase	6411	IT PCs – Lease Purchase	3140	Noncap IT – PCs	2260	Rental of IT Equip – PCs
5	6212	IT Servers – Direct Purchase	6412	IT Servers – Lease Purchase	3141	Noncap IT – Servers	2261	Rental of IT Equip – Servers
6	6214	IT Other – Direct Purchase	6414	IT Other – Lease Purchase	3143	Noncap IT – Other	2263	Rental of IT Equip – Other
7	6215	IT Network – Direct Purchase	6415	IT Network – Lease Purchase	3142	Noncap IT – Network	2262	Rental of IT Equip – Network
II. Software (SW)								
8		n/a		n/a	2232	IT Software Mntc/Upgrade Svcs		n/a
9	6213	IT PC SW – Direct Purchase	6413	IT PC SW – Lease Purchase	3116	Noncap IT – Purchased PC SW	2266	Rental of IT PC SW
10	6216	IT Server SW – Direct Purchase	6416	IT Server SW – Lease Purchase	3146	Noncap IT – Purchased Server SW	2267	Rental of IT Server SW
11	6217	IT Network SW – Direct Purchase	6417	IT Network SW – Lease Purchase	3147	Noncap IT – Purchased Network SW	2268	Rental of IT Network SW
III. Services (Svcs)								
12	6511	Cap Personal Svcs – IT/Hardware		n/a	1960	Personal Svcs – IT – Hardware		n/a
13	6512	Cap Personal Svcs – IT/Software		n/a	1961	Personal Svcs – IT – Software		n/a
14		n/a		n/a	2630	Comm Svcs from Div of Telecom		n/a
15		n/a		n/a	2631	Comm Svcs from Outside Sources		n/a
16		n/a		n/a	2632	MNT Payments to DPA		n/a
17		n/a		n/a	2640	GGCC Billings – Purch Serv		n/a
18		n/a		n/a	2641	Other ADP Billings – Purch Serv		n/a

II. Explanation

A. Columns

The chart is divided into four (4) columns. First, the two (2) major categories are capitalized (\$5000 or more/unit) versus non-capitalized (under \$5000/unit) expenditures. Then, each of these two (2) major categories is further divided into two (2) minor categories:

- purchased products or services, and
- leased products or services.

B. Rows

The chart is divided into eighteen (18) rows. First, the three (3) major categories are hardware, software, and services. Then, within each of these three (3) major categories the individual rows can be grouped into several minor categories:

- In the first category (“**Hardware**”), there are essentially three (3) minor groups:
 - supplies (row #1),
 - maintenance (row #2), and
 - product – other/network/PC/server (rows #4 – 7...row #3 only shows deletion).
- In the second category (“**Software**”), there are essentially two (2) minor groups:
 - maintenance (row #8), and
 - product – network/PC/server (rows #9 – 11).
- In the third category (“**Services**”), there are essentially three (3) minor groups:
 - contract personnel – providing a focus on either hardware or software (rows #12 - 13),
 - communication services – data/video/voice services provided by either the State or an outside vendor (rows #14 - 16), and
 - computing services (rows #17 – 18).

C. Descriptions

For more detailed descriptions of each IT code, please refer to the following documents:

- 1) “Chart of Accounts Definitions - All Codes,”
- 2) “Chart of Accounts Definitions - Expenditure Object Codes,”

...which are available on the State Controller’s Office web site
 (www.colorado.gov/dpa/dfp/sco/alphaindex.htm#C)

Questions?...write us at: itprocurement@state.co.us